

United States Bankruptcy Court

District of North Dakota

In re:
Drain Services Inc.
Debtor

Case No. 23-30352-skH
Chapter 11

CERTIFICATE OF NOTICE

District/off: 0868-3

User: admin

Page 1 of 2

Date Rcvd: Feb 15, 2024

Form ID: pdf2some

Total Noticed: 1

The following symbols are used throughout this certificate:

Symbol Definition

+ Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Feb 17, 2024:

Recip ID	Recipient Name and Address
db	+ Drain Services Inc., 415 Main Ave E, Ste 691, West Fargo, ND 58078-5327

TOTAL: 1

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.

Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI).

NONE

BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, *duplicate of an address listed above, *P duplicate of a preferred address, or ## out of date forwarding orders with USPS.

NONE

NOTICE CERTIFICATION

I, Gustava Winters, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Feb 17, 2024

Signature: /s/Gustava Winters**CM/ECF NOTICE OF ELECTRONIC FILING**

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on February 15, 2024 at the address(es) listed below:

Name	Email Address
Caren W. Stanley	on behalf of Creditor Tony Hamilton cstanley@vogellaw.com jnona@vogellaw.com;sthompson@vogellaw.com;kjohnson@vogellaw.com
John D. Schroeder	on behalf of Creditor Choice Financial Group jschroeder@northdakotalaw.net karenstyrstad@northdakotalaw.net
John William Baker	on behalf of Creditor John W. Baker Atty U.S. Small Business Administration john.baker@sba.gov
Kent Rockstad	on behalf of Creditor USA/IRS Kent.Rockstad@usdoj.gov Margo.Kern@usdoj.gov;Amber.Ripplinger@usdoj.gov;usand.bankruptcyeast@usdoj.gov;CaseView.ECF@usdoj.gov
Kent Rockstad	on behalf of Creditor USA/SBA Kent.Rockstad@usdoj.gov Margo.Kern@usdoj.gov;Amber.Ripplinger@usdoj.gov;usand.bankruptcyeast@usdoj.gov;CaseView.ECF@usdoj.gov

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Page 2 of 2

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Kent Rockstad

on behalf of Creditor USA/SBA/IRS Kent.Rockstad@usdoj.gov
Margo.Kern@usdoj.gov;Amber.Ripplinger@usdoj.gov;usand.bankruptcyeast@usdoj.gov;CaseView.ECF@usdoj.gov

Maurice VerStandig

on behalf of Plaintiff Drain Services Inc. mac@mbvesq.com
mac@dakotabankruptcy.com;verstandig.mauricer104982@notify.bestcase.com;verstandiglaw@recap.email

Maurice VerStandig

on behalf of Debtor Drain Services Inc. mac@mbvesq.com
mac@dakotabankruptcy.com;verstandig.mauricer104982@notify.bestcase.com;verstandiglaw@recap.email

Michael Gust

on behalf of Creditor Meckler Marketing Consulting LLC mlgfilings@andersonbottrell.com, jernst@abstlaw.net

Robert B. Raschke

USTPRegion12.SX.ECF@usdoj.gov

Sarah J. Wencil

on behalf of U.S. Trustee Robert B. Raschke sarah.j.wencil@usdoj.gov

Thomas Kapusta

tkapusta@aol.com

Thomas Kapusta

on behalf of Trustee Thomas Kapusta tkapusta@aol.com

Tracy A. Kennedy

on behalf of Creditor Choice Financial Group tracykennedy@northdakotalaw.net brendadipersio@northdakotalaw.net

TOTAL: 14

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NORTH DAKOTA

In Re:

Drain Services Inc.,

Bankruptcy No. 23-30352
Chapter 11

Debtor.

_____/

ORDER

On January 22, 2024, Debtor Drain Services Inc. filed a Motion to Approve Compromise of Claim Against State of South Dakota and Its Executive Officer pursuant to Rule 9019 of the Federal Rules of Bankruptcy Procedure. Doc. 119. Debtor sought the Court's approval of its informal agreement with the State of South Dakota and Michael Houdyshell, the Secretary of the South Dakota Department of Revenue that resolves the Adversary Proceeding (No. 23-7017) Debtor initiated against these Defendants. Debtor served the Motion and Notice. The Court received no objections. Based on the information provided by the Debtor and the documents filed in this case and Adversary Proceeding No. 23-7017, the Court finds that the South Dakota Department of Revenue's guidance on the taxability of Subchapter V Trustee services addresses the issues raised in the adversary proceedings, and Debtor's agreement to accept this guidance as a resolution of its claims is in the best interest of the bankruptcy estate.

IT IS ORDERED that Motion to Approve Compromise of Claim Against State of South Dakota and Its Executive Officer is **GRANTED**. Doc. 119. The compromise outlined in the motion is **APPROVED**.

Dated this 15th day of February, 2024.

/s/ Shon Hastings
Shon Hastings, Judge
United States Bankruptcy Court